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December 8, 1998

Mrs. Debbie Chacona
Senior Reports Analyst
Reports Analysis Division
Federal Election Commission
999 E. Street, N.W.
Washington, D.C. 20463

Re: Amended April 1998 Quarterly Report

Dear Mrs. Chacona:

As you are aware, our office represents the International Longshoremen's Association, AFL-CIO, Committee on Political Education ("ILA-COPE"). We write in response to your letter dated November 18, 1998, regarding the above-referenced report filed by our client. In your letter you raise three questions in connection with your review of the report.

First, you note that the beginning cash balance of this report should equal the ending balance of your 1997 Year End Report. We understand this fact. Indeed, we specifically amended this report to indicate that the correct 1997 Year End balance for ILA-COPE was \$5,833,268.31. Based upon our review of the reports previously filed with your office it appeared the cash-on-hand had been understated in the 1997 Year End report. Therefore, the purpose for the amendment of this report was to reflect the correct 1997 year end balance for ILA-COPE. To that end, we submitted Exhibit A to the report a breakdown of the Cash and Investments held by ILA-COPE which shows the correct balance was \$5,833,268.61. An additional copy of that exhibit is enclosed with this letter.

Second, you noted that Line 17 discloses receipts for dividends and interest. You then state that the report should be amended to itemize any receipts from a single source that aggregate more than \$200.00 in the calendar year. No single individual contributed more than \$200.00 in the calendar year. We did submit with the report as Exhibit B a monthly

Mrs. Debbie Chacona
December 8, 1998
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itemization of all dividends and interest earned in the investment accounts with Marine Midland Bank, Prudential Securities and Cowen & Company. This exhibit details by month all dividends and interest earned by ILA-COPE. Once again, an additional copy of that exhibit is enclosed with this letter.

Third, you point out Schedule B discloses a contribution to a candidate for 1998 primary election; however, the funds were disbursed after the primary date. Please note that this contribution has been re-designated by ILA-COPE as a general, not a primary, contribution.

We trust this responds to the issues raised in your letter.

Very truly yours,

GLEASON & MATHEWS, P.C.

By: 
Kevin Martinan

KM/dk

Encl.

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**ILA-COPE
BANK RECONCILIATION - CHECKING
DECEMBER 31, 1997**

Book balance:	08/01/97	\$340,098.52	
ADD: Deposits	08/97 - 12/97	246,064.25	\$586,162.77
LESS: Disbursements	08/97 - 12/97		(254,315.00)
Other Adjustments		Return Deposits B/C Voids	(51.17) (32.00) 15,500.00
Book balance:	12/31/97		\$347,264.60
LESS: Deposit-in-Transit			
ADD: Outstanding Checks			\$16,700.00
Adjusted Book to Bank Balance			\$363,964.60
LESS: Bank Balance	12/31/97		363,964.60
		DIFFERENCE	\$0.00

OUTSTANDING CHECK LIST

# 2153	1,500.00
# 2235	2,000.00
# 2237	2,000.00
# 2253	200.00
# 2274	2,000.00
# 2279	4,000.00
# 2282	500.00
# 2284	2,000.00
# 2286	1,000.00
# 2288	1,500.00
	<u>16,700.00</u>

INTERNATIONAL LONGSHOREMEN'S ASSOCIATION - COPE
FOR THE YEAR ENDED DECEMBER 31, 1997

Accounts #/Account Name	Prior Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Worksheet Reference
Cash						
Cash - Marine clg.	294,050.44	331,764.60	AJE-4	15,500.00	347,264.60	
Cash - Prudential	110,348.10	0.00	AJE-2	95,840.64	95,840.64	
Cash - Cowen "Stand By"	111,906.66	0.00	AJE-1	19,625.37	19,625.37	
	516,305.20	331,764.60		130,996.01	462,730.61	

INTERNATIONAL LONGSHOREMEN'S ASSOCIATION - COPE
FOR THE YEAR ENDED DECEMBER 31, 1997

Account #/Account Name	Prior Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Worksheet Reference
Investments						
Investments - Prudential	2,278,582.15	2,536,238.14	AJB-2	(95,840.64)	2,440,397.50	
Investments - Cowi	2,744,161.73	2,949,763.87	AJB-1	(19,625.37)	2,930,140.50	
	5,022,743.88	5,486,004.01		(115,466.01)	5,370,538.00	

Cash	\$462,730.61
Investments	\$5,370,538.00
1997 Year End Balance	\$5,833,268.61

ILA-COPE
RECEIPTS,
INTEREST & DIVIDEND ANALYSIS
FOR THE YEAR ENDING DECEMBER 31, 1998

MARINE MIDLAND			PRUDENTIAL		COWEN	
Month	Receipts	Interest	Mutual Money Fund Divds.	Municipal Income	Stidby Tax Exempt Divds.	Non-Taxable Interest
January	\$40,500.09	262.85	231.51	14,690.00	55.92	14,473.36
February	73,556.30	251.47	283.53	14,292.50	78.81	5,859.42
March	50,281.68	326.64	273.05	0.00	87.27	5,963.83
April	36,567.71	311.30	359.02	5,125.00	120.02	1,550.97
May	49,517.81	290.01	345.26	2,562.50	130.74	16,789.70
June	56,941.84	318.53	372.35	20,542.50	158.85	18,909.56
July	34,423.07	283.71	358.69	14,690.00	248.41	14,096.07
August	53,518.74	253.60	17.11	14,292.50	208.22	6,117.12
September	52,711.44	181.50				
October						
November						
December						
Totals	448,018.68	2,479.61	2,240.52	86,195.00	1,088.24	83,760.03

Federal Election Commission

**ENVELOPE REPLACEMENT PAGE
FOR INCOMING DOCUMENTS**

The Commission has added this page to the end of this filing to indicate how it was received.

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